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COUNTY OF LOS ANGELES  
DEPARTMENT OF AUDITOR-CONTROLLER

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March 24, 2000

To: Supervisor Gloria Molina, Chair  
Supervisor Yvonne Brathwaite Burke  
Supervisor Zev Yaroslavsky  
Supervisor Don Knabe  
Supervisor Michael D. Antonovich

From: Alan Sasaki  
Auditor-Controller

Subject: **Financial/Compliance Audits of 1998-99 State Grants**

The Offices of the District Attorney, Public Defender, and Sheriff; the Department of Human Resources; the Probation Department; and the Countywide Criminal Justice Coordination Committee (CCJCC) receive grants from the State Office of Criminal Justice Planning and other State agencies. These grants require financial/compliance audits to ensure that State funding is used in accordance with applicable laws, regulations, policies and procedures.

The various departments requested that we arrange for the financial/compliance audits of the 1998-99 State programs. A total of 39 grants (see Attachment) were included. We contracted with the public accounting firm of Conrad & Associates, LLP, through our Master Agreement for As-Needed Contract Audits/Studies, to audit the grants for 1998-99.

The auditors have reported their findings to the departments and copies of the reports have been sent to the appropriate State agencies. The auditors' reports identified a total of \$59,024 of questioned costs (less than one-half of one percent of the total grant expenditures), primarily related to instances where actual salaries exceeded budgeted salaries. The auditors also noted some minor weaknesses in internal controls; none were considered material in nature. The departments' responses to the reported findings and recommendations, which are included in the enclosed reports, indicate that the departments will take action to correct the reported problems.

Please call Tyler McCauley at (213) 974-8303 if you have any questions or your staff may call Patrick McMahon at 974-0301.

AS:JEM:BL  
537wo - Rpt Trans to Bd.doc

Attachment  
Enclosures

c: David E. Janssen, Chief Administrative Officer  
Gil Garcetti, District Attorney  
Lee Baca, Sheriff  
Michael P. Judge, Public Defender  
Michael J. Henry, Director of Personnel  
Richard Shumsky, Chief Probation Officer  
Robert Mimura, Executive Director, CCJCC  
Executive Officer, Board of Supervisors  
Public Information Office  
Audit Committee (6)

**1998-99 State Grants**  
**List of Grants/Periods Audited**

**Countywide Criminal Justice Coordination Committee Grant:**

L.A. Drug Court Expansion Project  
OCJP Grant  
No. DC97030190  
7/1/98 - 6/30/99

**Department of Human Resources Grant:**

Child Development Programs  
Calif. Dept of Education Grant  
Contract No. FLPC-7019  
7/1/98 - 6/30/99

**District Attorney Grants:**

Anti-Drug (LA FAST)  
OCJP Grant  
No. DC97B50190  
7/1/98 - 12/31/98

Gang Violence - Lancaster  
OCJP Grant  
No. GV98C10190  
7/1/98 - 6/30/99

Anti-Drug (CRAFT)  
OCJP Grant  
No. DC98B10190  
7/1/98 - 6/30/99

Gang Violence - Lennox  
OCJP Grant  
No. GV98010190  
7/1/98 - 6/30/99

Career Criminal Prosecution  
OCJP Grant  
No. CP97080190  
7/1/98 - 6/30/99

Juvenile Offenders Intervention  
Network (JOIN)  
OCJP Grant  
No. JV97020190  
7/1/98 - 9/30/98  
No. JV98030190  
10/1/98 - 6/30/99

Con Los Padres  
OCJP Grant  
No. JV97030190  
7/1/98 - 9/30/98

Major Narcotics Vendors  
Prosecution  
OCJP Grant  
No. NV97030190  
7/1/98 - 6/30/99

Drug Endangered Children (DEC)  
OCJP Grant  
No. DG97010190  
7/1/98 - 6/30/99

**District Attorney Grants (Cont'd):**

Special Emphasis Victim-Witness

Assistance

OCJP Grant

No. SE97080190

7/1/98 - 6/30/99

Stalking and Threat Assessment (STAT)

OCJP Grant

No. VV97010190

7/1/98 - 6/30/99

Statutory Rape Vertical Prosecution (SRVP)

OCJP Grant

No. SR97030190

7/1/98 - 6/30/99

Victim Witness Assistance

OCJP Grant

No. VW97180190

7/1/98 - 6/30/99

**Probation Department Grants:**

Lennox Gang Violence

OCJP Grant

No. GV97B30190

7/1/98 - 8/31/98

Long Beach Gang Violence

OCJP Grant

No. GV97C30190

7/1/98 - 9/30/98

Anti-Drug Abuse/ISP

OCJP Grant

No. DC97C50190

7/1/98 - 8/31/98

Disproportionate Minority

Confinement

OCJP Grant

No. JM97040190

7/1/98 - 11/30/98

Anti-Drug (COMNET)

OCJP Grant

No. DC98D10190

7/1/98 - 6/30/99

Automobile Insurance Fraud

Department of Insurance Grant

Grant not numbered

7/1/98 - 6/30/99

Workers' Compensation Insurance Fraud

Department of Insurance Grant

Grant not numbered

7/1/98 - 6/30/99

Spousal Abuser Protection Program

Department of Justice Grant

No. 98SA05A010

7/1/98 - 6/30/99

Lennox Gang Violence

OCJP Grant

No. GV98A10190

7/1/98 - 6/30/99

Lancaster Gang Violence

OCJP Grant

No. GV98D10190

7/1/98 - 6/30/99

Anti-Drug Abuse Enforcement

Program (ADA/THISP)

OCJP Grant

No. DC98C10190

7/1/98 - 6/30/99

L.A. Drug Court Expansion Project

OCJP Grant

No. DC97030190

7/1/98 - 6/30/99

**Probation Department Grants (Cont'd):**

Anti-Drug (COMNET)

OCJP Grant

No. DC98D10190

7/1/98 - 6/30/99

**Public Defender Grant:**

Vertical Defense of Indigents

Project (VDI)

OCJP Grant

No. VI97030190

7/1/98 - 6/30/99

**Sheriff Grants:**

L. A. Felony Accelerated

Sentencing Teams (LAFASST)

OCJP Grant

No. DC97B50190

7/1/98 - 12/30/98

Lennox Gang Violence

Suppression Program

OCJP Grant

No. GV98B10190

7/1/98 - 6/30/99

L. A. County Sheriff's Department

Mentoring Project

OCJP Grant

No. ME96010190

7/1/98 - 6/30/99

Region II Community Based

Policing

OCJP Grant

No. CR98010190

7/1/98 - 6/30/99

Juvenile/Parent Assistance

& Accountability Program

OCJP Grant

No. IC98010190

10/1/98 - 6/30/99

Lancaster Gang Violence

Suppression Program

OCJP Grant

No. GV98E10190

7/1/98 - 6/30/99

Community Oriented Multi-agency

Narcotics Enforcement (COMNET)

OCJP Grant

No. DC98D10190

7/1/98 - 6/30/99

L.A. Drug Court Expansion Project

OCJP Grant

No. DC97030190

7/1/98 - 6/30/99

Mentally ILL Offender

Crime Reduction Planning Grant

State Bd. Of Corrections Grant

No. 060-98

12/8/98 - 3/10/99

For information or access to a copy  
of the audits, please contact  
John Miller of the  
Auditor-Controller Audit Division  
at (213) 974-0307.